

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 10<sup>th</sup> February, 2023**

**No. 83**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 11/2022-Rate/GST/SIKKIM**

**Date: 13<sup>th</sup> July, 2022**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby rescinds the notification of the Government of Sikkim in the Finance Department No. 45/2017-StateTax (Rate), dated the 14<sup>th</sup> November, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 18<sup>th</sup> day of July, 2022.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

